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August 15, 1960

Mrs. Florence Barry, Director  
Incorporating Division  
Arizona Corporation Commission  
The Capitol Annex  
Phoenix, Arizona

Originator	GEORGE W. OGLESBY
I Concur	LES HARTY

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**JOE PORCELL**  
**ARIZONA ATTORNEY GENERAL**

Dear Mrs. Barry:

This refers to your letter of March 4, 1960, wherein you inquire whether the Grand Canyon State Electric Cooperative, Inc., a non-profit corporation created pursuant to A. R. S. §10-751, et seq, commonly known as the Electric Cooperative Act, is required to pay annual report fees.

A. R. S. §10-104 provides in part as follows:

"A. Except as otherwise provided by law, the corporation commission shall charge and collect in advance and remit to the state treasury the following fees:

\* \* \* \* \*

21. Filing annual report of domestic and foreign corporations, twenty-five dollars.

\* \* \* \* \*

Corporations, for the purpose of the foregoing section, are defined in A. R. S. §10-101 as "all associations and joint stock companies having power or privileges of corporations not possessed by individuals or partnerships."

Undoubtedly, this Electric Cooperative possesses powers and privileges of corporations not possessed by individuals or partnerships. For instance, its members are exempt from personal liability for debts of the cooperative. See A. R. S. §10-761. Thus, this cooperative is a corporation within the meaning of A. R. S. §10-101 and consequently must comply with the provisions of A. R. S. §10-104 relating to the filing of annual reports unless it is exempt by some other statutory provision.

A. R. S. §10-211 provides for the following exemptions:

"A. Every corporation organized or doing business in this state, except religious corporations and corporations otherwise exempt by law, shall each year pay an annual registration fee as prescribed by law, . . ."

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Obviously, this section cannot be construed to grant an exemption from the annual registration requirement to the cooperative in question unless there is other legislation specifically granting an exemption and, having reviewed the Electric Cooperative Act, supra, we find no such provision. Nor does Section 7, Article 13 of the Constitution establishing electrical districts as political subdivisions of the State lend aid to this electrical cooperative, for this amendment was meant to apply to electrical districts formed pursuant to A. R. S. §30-501, et seq. and not to electrical cooperatives formed under the general corporation statutes contained in Title 10 of the 1956 Code.

The purpose for requiring every corporation organized or doing business in this state, to pay annual registration fee and file with the Corporation Commission a report subscribed and sworn to by its duly authorized officers showing its assets, liabilities and accumulations is stated in State vs. Betts (1951) 71 Ariz. 362, 227 P.2d. 749, to be to keep the Corporation Commission advised of its financial status and of its activities in the State, and to enable anyone who seeks information concerning such corporation to obtain information through public records.

This being the case, we find no reason upon which to predicate an exemption of the Grand Canyon State Electric Cooperative, from the provisions of A. R. S. §10-211 and A. R. S. §10-104, and, therefore, conclude that it is required to file an annual report and pay the fees prescribed therefor.

Insofar as Opinion No. 58-37 issued by this office under date of March 7, 1958, is in conflict with the matter herein contained, that opinion is expressly overruled.

Very truly yours,

WADE CHURCH  
The Attorney General

GEORGE W. OGLESBY  
Assistant Attorney General

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